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FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 30 April 1994 and a cash flow analysis for 1994. Presents information on the current situation of the regular budget and an estimate of income and expenditure for the operational budget. Also provides information on revisions to the appropriations for 1994-1995 and on changes to the nomenclature of UNIDO programmes and subprogrammes.

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Introduction

1. As a consequence of the factors influencing income under the regular and operational budgets, expenditures have been held below budgeted levels thus far in 1994 by maintaining higher-than-budgeted vacancy factors and by holding back appropriations for other non-staff objects of expenditure.

2. The cash situation of the regular budget in the first four months of 1994 was primarily influenced by the continued uncertainty of the pattern of payments by Member States of their assessed contributions. A decline in technical cooperation activities and consequently in support cost income continued to undermine the stability of the operational budget.

3. The extent of the hold-backs of appropriations under the regular budget has been moderated as a result of the General Conference decision (GC.5/Dec.14) to suspend temporarily financial regulations 4.2 (b) and 4.2 (c) with respect to the 1990-1991 biennium so as to allow the non-budgetary (temporary) allocation of the unutilized balances to strengthen the cash resource base of the Organization.

4. In the process of the restructuring exercise, changes in the appropriations and organizational nomenclature were made during the first quarter of 1994. The revised names of programmes and subprogrammes as they relate to those approved in the programme and budgets, 1994-1995 (GC.5/14/Rev.1, approved in resolution GC.5/Res.18) are brought to the attention of Member States.

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I. CURRENT SITUATION

Regular budget assessed contributions

5. Annex I to the present document shows the status of assessed contributions to the regular budget as of 30 April 1994. As at that date, unpaid assessed contributions for the period 1986 to 1993 amounted to $6,127,543 and AS 322,453,637 (equivalent to $27,560,108 at an exchange rate of US$ 1 = AS 11.70) for a total of $33,687,651. Unpaid assessed contributions for 1994 amounted to $8,229,764 and AS 778,535,508 (equivalent to $66,541,514 at an exchange rate of US$ 1 = AS 11.70) for a total equivalent of $74,771,278 or 69.87 per cent of the 1994 assessment. As at 30 April 1994, the collection rate during 1994 amounted to 36.75 per cent of the 1994 assessment, 30.13 per cent of which relates to current year collections and 6.62 per cent to prior year collections.

6. Most of UNIDO's major contributors pay their contributions during the year in which they are due, and even though the number of contributors has increased in 1994, a significant number of Member States still do not meet their obligations fully, which makes it difficult for the Organization to plan its regular budget implementation in line with the appropriation. The Organization's 15 largest contributors are currently assessed 82.87 per cent of the total assessed contributions. For that reason, it is of critical importance that these contributions be received in time to meet the Organization's cash requirements. The pattern over the last three years as at 30 April is as follows:

	1994	1993	1992
Number of Member States	165	161	154
Paid in full or partially paid	54	41	46
No payment	111	120	108

7. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 30 April 1994 amounted to $263,839.

8. Annex III shows the general fund cash flow analysis for 1994 as of 30 April 1994. Projections of assessed contribution income are based on previous patterns of receipts of income. Projections of budgeted disbursements and cost reimbursements reflect a hold-back of 8 per cent of 1994 appropriations. As the cash flow analysis indicates, the improved collection and management control of regular budget resources have led to general stability in the financial situation of the regular budget in 1994 as compared to initial projections. The elements that have contributed to the strengthened cash resource base include the availability of the Working Capital Fund, the retention of unutilized balances of appropriations, the continued stability in the collection of assessed contributions during the period and the strict control of expenditures within the available resources. In view of the general improvement in the financial situation of the regular budget, it should be possible to continue to hold expenditures within available cash resources by: (a) maintaining average vacancy factors through delayed recruitment for Professional-level posts of approximately 10 per cent (budget level 7 per cent) and for General Service-level posts of 3 per cent (budget level zero per cent); and (b) holding back non-staff allocations, including general operating and administrative costs, up to 20 per cent of the 1994 appropriations.

9. These measures will be adjusted in line with the actual cash situation throughout the year. However, a negative consequence of the withholding of appropriations within available cash resources could be delays in the implementation of the approved programme of work.

Operational budget

10. The operational budget income for 1994 included in the programme and budgets for 1994-1995 was estimated at $20 million. The most recent estimate of income, made after an intensive review of projected technical cooperation activities for 1994, amounts to $12.5 million. Expenditure estimates included in the programme and budget of $17.5 million (US$ 1 = AS 12.90) have been reduced to $13.4 million as a result of stringent cost control measures, including non-recruitment against vacant posts and cutbacks in allotments for travel, consultants, expert group meetings and non-staff costs related to the electronic data-processing programme.

11. The balance of the reserves of $1.8 million as at 1 January 1994, while below an optimal level, nevertheless showed an improvement of approximately $1 million over those estimated in document GC.5/26. The financial base provided by the reserves could be utilized in the event of an imbalance between income and expenditures during 1994.

12. The estimated status of the operational budget for 1994 is summarized below:

Operational budget status report - 1994

(In thousands of US dollars)

Opening balance of reserves - 1 January 1994		1,856.9
Estimated income	12,565.0	
Less: Estimated expenditure	13,396.2	
Estimated surplus/(deficit)		(831.2)
Estimated closing balance of reserves - 31 December 1994		1,025.7

13. As can be seen from the above estimates, the financial situation under the operational budget is far from satisfactory. Any further forced reduction in expenditures could weaken the Organization's capacity to support technical cooperation activities. Thus, further measures that will be taken to reduce expenditures and stabilize the operational budget will include:

(a) Continuing efforts to mobilize additional resources and to improve the rate of implementation for technical cooperation activities;

(b) An increase in the number of vacant Professional and General Services posts through attrition;

(c) The transfer of staff on operational budget posts, as appropriate, to vacant regular budget posts;

(d) Further reductions of non-staff costs through economies.

Should the above measures prove to be insufficient to achieve stabilization, additional proposals will be considered and the policy-making organs will be informed accordingly.

II. REVISED APPROPRIATIONS AND NOMENCLATURE FOR 1994-1995

14. The programme and budget proposals for 1994-1995 (GC.5/14/Rev.1 and Corr.1), as approved by the General Conference at its fifth session (GC.5/Dec.18), reflected the changes in the organizational and staff structure as approved at that time.

15. The implementation of the restructuring proposals of UNIDO during the first quarter of 1994, which included changes in organizational units, required adjustments to the budgeted resource estimates for UNIDO programmes. These adjustments involved the net transfer of posts and non-staff resources between major programmes as indicated in annex IV to the present document, which shows the changes to the appropriations by major programme resulting from the implementation of the restructuring exercise. Those changes did not require any redeployment of resources between major objects of expenditure.

16. The process of restructuring also included a further review of the programmatic structure and nomenclature of UNIDO programmes and subprogrammes. That review led to the introduction of additional subprogrammes in the programme structure. Furthermore, name changes were introduced where the original titles were not considered to indicate succinctly the core functions of programmes. Those changes are reflected in the Director-General's bulletin on terms of reference for organizational units of UNIDO (UNIDO/DG/B.175) issued on 20 April 1994.

17. A comprehensive listing of UNIDO major programmes, programmes and subprogrammes indicating the changes to the listing shown in document GC.5/14/Rev.1 is shown in annex V.

III. ACTION REQUIRED OF THE COMMITTEE

18. The Committee may wish to recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (PBC.10/10) containing information concerning the status of assessed contributions, advances to the Working Capital Fund, cash flow estimates and information on the regular and operational budget;

"(b) Urges those Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1992-1993 and for 1994, to do so without delay;

"(c) Takes note of the revised appropriations and of the revision to the nomenclature of the programmes and subprogrammes for the 1994-1995 biennium."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 30 April 1994)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994 — Prior Years		Contributions Payable as of 1 January 1994 — Current Year		Credits and Collections in 1994 — Prior Years		Credits and Collections in 1994 — Current Year		Contributions Outstanding as of 30 April 1994 — Prior Years		Contributions Outstanding as of 30 April 1994 — Current Year		(RoE 11.70)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	1,127	117,634	1,178	111,426	2	226	0	0	1,125	117,408	1,178	111,426	19,558	21,881
ALBANIA	0.01	1,972	205,812	1,178	111,426	0	32	0	0	1,972	205,780	1,178	111,426	27,112	30,262
ALGERIA	0.17	0	0	20,024	1,894,238	0	0	3,260	308,351	0	0	16,764	1,585,887	135,546	152,310
ANGOLA	0.01	1,769	184,588	1,178	111,426	2	226	0	0	1,767	184,362	1,178	111,426	25,281	28,226
ARGENTINA	0.60	61,756	6,445,620	70,672	6,685,545	0	0	0	0	61,756	6,445,620	70,672	6,685,545	1,122,322	1,254,750
ARMENIA	0.14	25,634	2,675,552	16,490	1,559,960	0	0	0	0	25,634	2,675,552	16,490	1,559,960	362,010	404,134
AUSTRALIA	1.56	20,129	2,100,305	186,102	17,605,268	20,129	2,100,305	125,934	11,913,360	0	0	60,168	5,691,908	486,488	546,656
AUSTRIA	0.79	0	0	93,051	8,802,634	0	0	93,051	8,802,634	0	0	0	0	0	0
AZERBAIJAN	0.23	21,691	2,263,928	27,091	2,562,792	0	0	0	0	21,691	2,263,928	27,091	2,562,792	412,540	461,322
BAHAMAS	0.02	3,145	328,208	2,356	222,851	1	118	0	0	3,145	328,208	2,356	222,851	47,099	52,600
BAHRAIN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
BANGLADESH	0.01	1,706	178,060	1,178	111,426	4	464	0	0	1,702	177,617	1,178	111,426	24,705	27,585
BARBADOS	0.01	0	0	1,178	111,426	0	0	2	224	0	0	1,176	111,202	9,504	10,680
BELARUS	0.50	45,235	4,721,395	58,803	5,571,287	0	0	0	0	45,235	4,721,395	58,803	5,571,287	879,718	983,844
BELGIUM	1.11	0	0	130,742	12,368,258	0	0	130,742	12,368,258	0	0	0	0	0	0
BELIZE	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
BENIN	0.01	0	0	1,178	111,426	0	0	2	224	0	0	1,176	111,202	9,504	10,680
BHUTAN	0.01	0	0	1,178	111,426	0	0	2	224	0	0	1,176	111,202	9,504	10,680
BOLIVIA	0.01	4,261	205,812	1,178	111,426	21	0	0	0	4,240	205,812	1,178	111,426	27,114	32,532
BOSNIA AND HERZEGOVINA	0.04	7,888	823,246	4,711	445,703	0	0	0	0	7,888	823,246	4,711	445,703	108,456	121,055
BOTSWANA	0.01	1,774	185,159	1,178	111,426	0	226	0	0	1,774	185,159	1,178	111,426	25,349	28,301
BRAZIL	1.67	165,773	16,259,113	190,003	18,606,103	165,773	16,259,113	17,492	1,715,551	0	0	184,911	17,402,669	1,496,001	1,680,003
BULGARIA	0.14	12,817	1,337,776	16,490	1,559,960	0	0	0	0	12,817	1,337,776	16,490	1,559,960	247,670	276,977
BURKINA FASO	0.01	41,277	205,812	1,178	111,426	0	0	0	0	41,277	205,812	1,178	111,426	27,114	69,569

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 30 April 1994					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rof. 11.7Q)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
BURUNDI	0.01	1,149	119,876	1,178	111,426	2	226	0	0	1,147	119,650	1,178	111,426	19,750	22,075
CAMEROON	0.01	2,171	205,812	1,178	111,426	21	0	0	0	2,150	205,812	1,178	111,426	27,114	30,442
CAPE VERDE	0.01	10,714	205,812	1,178	111,426	21	0	0	0	10,693	205,812	1,178	111,426	27,114	38,985
CENTRAL AFRICAN REPUBLIC	0.01	26,676	205,812	1,178	111,426	8	0	0	0	26,668	205,812	1,178	111,426	27,114	54,960
CHAD	0.01	10,724	205,812	1,178	111,426	0	0	0	0	10,724	205,812	1,178	111,426	27,114	39,016
CHILE	0.08	14,960	1,381,598	9,423	891,406	7,046	555,650	0	0	7,914	825,949	9,423	891,406	146,783	184,120
CHINA	0.81	0	0	99,407	9,025,486	0	0	0	0	0	0	95,407	9,025,486	771,409	866,816
COLOMBIA	0.14	0	0	16,490	1,559,960	0	0	15,053	1,424,058	0	0	1,437	135,902	11,816	13,053
COMOROS	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	27,114	74,708
CONGO	0.01	21,357	205,812	1,178	111,426	21	0	0	0	21,336	205,812	1,178	111,426	27,114	49,628
COSTA RICA	0.01	42,864	205,812	1,178	111,426	0	0	0	0	42,864	205,812	1,178	111,426	27,114	71,156
COTE D'IVOIRE	0.02	0	0	2,356	222,851	0	0	442	41,776	0	0	1,914	181,075	15,476	17,390
CROATIA	0.14	25,634	2,675,552	16,490	1,559,960	0	0	0	0	25,634	2,675,552	16,490	1,559,960	362,010	404,134
CUBA	0.10	16,901	1,763,954	11,779	1,114,257	0	0	0	0	16,901	1,763,954	11,779	1,114,257	246,001	274,681
CYPRUS	0.02	0	0	2,356	222,851	0	0	5	458	0	0	2,351	222,393	19,008	21,359
CZECH REPUBLIC	0.44	4,930	514,634	51,826	4,902,733	4,930	514,634	51,826	4,902,733	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	31,267	1,029,058	5,889	557,129	107	0	0	0	31,160	1,029,058	5,889	557,129	135,572	172,621
DENMARK	0.68	0	0	80,094	7,576,951	0	0	80,094	7,576,951	0	0	0	0	0	0
DJIBOUTI	0.01	10,724	205,812	1,178	111,426	10	0	0	0	10,714	205,812	1,178	111,426	27,114	39,006
DOMINICA	0.01	1,777	185,390	1,178	111,426	2	226	0	0	1,775	185,164	1,178	111,426	25,350	28,303
DOMINICAN REPUBLIC	0.02	137,276	411,624	2,356	222,851	0	0	0	0	137,276	411,624	2,356	222,851	54,229	193,861
ECUADOR	0.03	43,336	617,434	3,534	334,277	64	0	0	0	43,272	617,434	3,534	334,277	81,343	128,149
EGYPT	0.01	0	0	8,245	779,980	0	0	17	1,587	0	0	8,228	778,393	66,529	74,757

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 30 April 1994					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE:11.70)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
EL SALVADOR	0.01	34,836	205,812	1,178	111,426	0	0	0	0	34,836	205,812	1,178	111,426	27,114	63,128
EQUATORIAL GUINEA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	27,114	74,708
ETHIOPIA	0.01	0	0	1,178	111,426	0	0	145	13,787	0	0	1,033	97,639	8,345	9,378
FIJI	0.01	16,074	205,812	1,178	111,426	8	0	0	0	16,066	205,812	1,178	111,426	27,114	44,358
FINLAND	0.60	0	0	70,672	6,685,545	0	0	70,672	6,685,545	0	0	0	0	0	0
FRANCE	6.29	0	0	740,874	70,086,796	0	0	740,874	70,086,796	0	0	0	0	0	0
GABON	0.02	52,385	411,624	2,356	222,851	64	0	0	0	52,321	411,624	2,356	222,851	54,229	108,906
GAMBIA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	27,114	74,708
GEORGIA	0.22	41,410	4,322,044	25,913	2,451,366	0	0	0	0	41,410	4,322,044	25,913	2,451,366	578,924	646,247
GERMANY	9.37	0	0	1,103,655	104,405,927	0	0	550,418	52,069,602	0	0	553,237	52,336,325	4,473,190	5,026,427
GHANA	0.01	0	0	1,178	111,426	0	0	13	1,289	0	0	1,165	110,137	9,413	10,578
GREECE	0.37	0	0	43,581	4,122,753	0	0	0	0	0	0	43,581	4,122,753	352,372	395,953
GRENADA	0.01	29,938	205,812	1,178	111,426	7,884	0	0	0	22,054	205,812	1,178	111,426	27,114	50,346
GUATEMALA	0.02	45,680	411,624	2,356	222,851	43	0	0	0	45,637	411,624	2,356	222,851	54,229	102,222
GUINEA	0.01	1,875	195,672	1,178	111,426	2	226	0	0	1,873	195,446	1,178	111,426	26,228	29,279
GUINEA-BISSAU	0.01	31,414	205,812	1,178	111,426	21	0	0	0	31,393	205,812	1,178	111,426	27,114	59,685
GUYANA	0.01	0	0	1,178	111,426	0	0	40	3,791	0	0	1,138	107,635	9,200	10,338
HAITI	0.01	41,681	205,812	1,178	111,426	21	0	0	0	41,660	205,812	1,178	111,426	27,114	69,952
HONDURAS	0.01	20,112	205,812	1,178	111,426	4,815	0	0	0	15,297	205,812	1,178	111,426	27,114	43,589
HUNGARY	0.19	0	0	22,379	2,117,089	0	0	0	0	0	0	22,379	2,117,089	180,948	203,327
INDIA	0.38	0	0	44,759	4,234,178	0	0	2,686	254,131	0	0	42,073	3,980,047	340,175	382,248
INDONESIA	0.17	0	0	20,024	1,894,238	0	0	20,024	1,894,238	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	97,436	10,169,659	95,407	9,025,486	0	0	0	0	97,436	10,169,659	95,407	9,025,486	1,640,611	1,833,454
IRAQ	0.14	130,788	2,675,552	16,490	1,559,960	0	0	0	0	130,788	2,675,552	16,490	1,559,960	362,010	509,288

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1994 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 30 April 1994 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(PoE.11.70) $ Equiv.	TOTAL $ Equiv.
IRELAND	0.19	0	0	22,379	2,117,089	0	0	22,379	2,117,089	0	0	0	0	0	0
ISRAEL	0.24	2,655	277,073	28,269	2,674,218	2,655	277,073	25,322	2,395,414	0	0	2,947	278,804	23,829	26,776
ITALY	4.50	0	0	530,037	50,141,587	0	0	0	0	0	0	530,037	50,141,587	4,285,606	4,815,643
JAMAICA	0.01	17,043	205,812	1,178	111,426	39	0	0	0	17,004	205,812	1,178	111,426	27,114	45,296
JAPAN	13.06	0	0	538,285	145,522,029	0	0	0	0	0	0	1,538,285	145,522,029	12,437,780	13,976,065
JORDAN	0.01	25,733	205,812	1,178	111,426	21	0	0	0	25,712	205,812	1,178	111,426	27,114	54,004
KENYA	0.01	10,714	205,812	1,178	111,426	21	0	0	0	10,693	205,812	1,178	111,426	27,114	38,985
KUWAIT	0.26	57	5,960	30,624	2,897,069	57	5,960	30,624	2,897,069	0	0	0	0	0	0
KYRGYZSTAN	0.06	5,916	617,435	7,067	668,554	0	0	0	0	5,916	617,435	7,067	668,554	109,913	122,896
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	975	101,558	1,178	111,426	2	202	0	0	973	101,558	1,178	111,426	18,204	20,355
LEBANON	0.01	10,714	205,812	1,178	111,426	10,714	205,812	1,178	111,426	0	0	0	0	0	0
LESOTHO	0.01	0	0	178	111,426	0	0	2	224	0	0	1,176	111,202	9,504	10,680
LIBERIA	0.01	19,476	205,812	1,178	111,426	0	0	0	0	19,476	205,812	1,178	111,426	27,114	47,768
LIBYAN ARAB JAMAHIRIYA	0.26	245,174	4,939,480	29,446	2,785,644	0	0	0	0	245,174	4,939,480	29,446	2,785,644	660,267	934,887
LITHUANIA	0.16	70,941	3,087,174	18,846	1,782,812	0	0	0	0	70,941	3,087,174	18,846	1,782,812	416,239	506,026
LUXEMBOURG	0.06	0	0	7,067	668,554	0	0	7,067	668,554	0	0	0	0	0	0
MADAGASCAR	0.01	1,728	180,307	1,178	111,426	2	226	0	0	1,726	180,081	1,178	111,426	24,915	27,819
MALAWI	0.01	58	6,086	1,178	111,426	2	226	0	0	56	5,860	1,178	111,426	10,025	11,259
MALAYSIA	0.13	11,831	1,234,870	15,312	1,448,535	11,759	1,227,405	0	0	72	7,465	15,312	1,448,535	124,444	139,828
MALDIVES	0.01	1,972	205,812	1,178	111,426	0	0	0	0	1,972	205,812	1,178	111,426	27,114	30,264
MALI	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	27,114	74,708
MALTA	0.01	0	0	1,178	111,426	0	0	2	224	0	0	1,176	111,202	9,504	10,680
MAURITANIA	0.01	28,918	205,812	1,178	111,426	21	0	0	0	28,897	205,812	1,178	111,426	27,114	57,189

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 30 April 1994					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE:11.70)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
MAURITIUS	0.01	0	0	1,178	111,426	0	0	1,030	97,477	0	0	148	13,949	1,192	1,340
MEXICO	0.92	0	0	108,363	10,251,169	0	0	54,198	5,127,093	0	0	54,165	5,124,076	437,955	492,120
MONGOLIA	0.01	0	0	1,178	111,426	0	0	2	224	0	0	1,176	111,202	9,504	10,680
MOROCCO	0.03	2,958	308,717	3,534	334,277	2,958	308,717	17	1,578	0	0	3,517	332,699	28,436	31,953
MOZAMBIQUE	0.01	1,874	195,585	1,178	111,426	884	92,268	0	0	990	103,317	1,178	111,426	18,354	20,522
MYANMAR	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NAMIBIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NEPAL	0.01	1,769	184,588	1,178	111,426	2	226	0	0	1,767	184,362	1,178	111,426	25,281	28,226
NETHERLANDS	1.57	0	0	184,924	17,493,843	0	0	184,924	17,493,843	0	0	0	0	0	0
NEW ZEALAND	0.25	0	0	29,446	2,785,644	0	0	29,446	2,785,644	0	0	0	0	0	0
NICARAGUA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	27,114	74,708
NIGER	0.01	10,745	205,812	1,178	111,426	21	0	0	0	10,724	205,812	1,178	111,426	27,114	39,016
NIGERIA	0.21	25,349	2,645,729	24,735	2,339,941	0	0	0	0	25,349	2,645,729	24,735	2,339,941	426,125	476,209
NORWAY	0.58	0	0	68,316	6,462,693	0	0	68,316	6,462,693	0	0	0	0	0	0
OMAN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
PAKISTAN	0.06	6,027	629,049	7,067	668,554	5,475	571,453	0	0	552	57,596	7,067	668,554	62,064	69,683
PANAMA	0.02	29,550	411,624	2,356	222,851	43	0	0	0	29,507	411,624	2,356	222,851	54,229	86,092
PAPUA NEW GUINEA	0.01	1,895	197,734	1,178	111,426	1	86	0	0	1,894	197,648	1,178	111,426	26,417	29,489
PARAGUAY	0.02	64,382	411,624	2,356	222,851	46	0	0	0	64,336	411,624	2,356	222,851	54,229	120,921
PERU	0.06	11,651	1,215,968	7,067	668,554	15	1,571	0	0	11,636	1,214,397	7,067	668,554	160,935	179,638
PHILIPPINES	0.07	5,222	544,984	8,245	779,980	22	2,260	0	0	5,200	542,724	8,245	779,980	113,052	126,497
POLAND	0.49	0	0	57,715	5,459,862	0	0	57,715	5,459,862	0	0	0	0	0	0
PORTUGAL	0.21	0	0	24,735	2,339,941	0	0	0	0	0	0	24,735	2,339,941	199,995	224,730
QATAR	0.06	4,848	505,016	5,889	557,129	9	958	0	0	4,839	505,058	5,889	557,129	90,785	101,513
REPUBLIC OF KOREA	0.72	67,298	7,024,102	84,806	8,022,654	0	0	0	0	67,298	7,024,102	84,806	8,022,654	1,286,048	1,438,152

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 30 April 1994					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(ROE 11.70)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
REPUBLIC OF MOLDOVA	0.16	14,789	1,543,587	18,846	1,782,812	0	0	0	0	14,789	1,543,587	18,846	1,782,812	284,308	317,943
ROMANIA	0.18	33,522	3,498,779	21,201	2,005,663	16,753	1,748,499	0	0	16,769	1,750,280	21,201	2,005,663	321,020	358,990
RUSSIAN FEDERATION	7.04	1,363,119	142,272,559	829,213	78,443,728	276,649	28,874,598	0	0	1,086,470	113,397,961	829,213	78,443,728	16,396,726	18,312,409
RWANDA	0.01	861	89,874	1,178	111,426	2	226	0	0	859	89,648	1,178	111,426	17,186	19,223
SAINT KITTS AND NEVIS	0.01	27,316	205,812	1,178	111,426	10,021	0	0	0	17,295	205,812	1,178	111,426	27,114	45,587
SAINT LUCIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	26,204	205,812	1,178	111,426	8	0	0	0	26,196	205,812	1,178	111,426	27,114	54,488
SAO TOME AND PRINCIPE	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	27,114	74,708
SAUDI ARABIA	1.01	0	0	118,964	11,254,001	0	0	0	0	0	0	118,964	11,254,001	961,880	1,080,844
SENEGAL	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SEYCHELLES	0.01	21,117	205,812	1,178	111,426	21	0	0	0	21,096	205,812	1,178	111,426	27,114	49,388
SIERRA LEONE	0.01	37,112	205,812	1,178	111,426	21	0	0	0	37,091	205,812	1,178	111,426	27,114	65,383
SLOVAKIA	0.14	0	0	16,490	1,559,960	0	0	6,597	624,045	0	0	9,893	935,915	79,993	89,886
SLOVENIA	0.10	0	0	11,779	1,114,257	0	0	0	0	0	0	11,779	1,114,257	95,236	107,015
SOMALIA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	27,114	74,708
SPAIN	2.08	193,245	20,169,540	244,995	23,176,556	193,245	20,169,540	244,995	23,176,556	0	0	0	0	0	0
SRI LANKA	0.01	0	0	1,178	111,426	0	0	2	224	0	0	1,176	111,202	9,504	10,680
SUDAN	0.01	1,914	199,715	1,178	111,426	2	226	0	0	1,912	199,489	1,178	111,426	26,574	29,664
SURINAME	0.01	46,416	205,812	1,178	111,426	39,108	0	0	0	7,308	205,812	1,178	111,426	27,114	35,600
SWAZILAND	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SWEDEN	1.16	0	0	136,632	12,925,387	0	0	136,632	12,925,387	0	0	0	0	0	0
SWITZERLAND	1.22	0	0	143,699	13,593,941	0	0	143,699	13,593,941	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	7,888	823,246	4,711	445,703	9	915	0	0	7,879	822,331	4,711	445,703	108,378	120,968

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Credits and Collections in 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Contributions Outstanding as of 30 April 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(Rate: 11.70) $ Equiv.	TOTAL $ Equiv.
TAJIKISTAN	0.05	4,930	514,529	5,889	557,129	0	0	0	0	4,930	514,529	5,889	557,129	91,595	102,414
THAILAND	0.12	0	0	14,134	1,337,109	0	0	0	0	0	0	14,134	1,337,109	114,283	128,417
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,972	205,812	2,356	222,851	0	0	0	0	1,972	205,812	2,356	222,851	36,638	40,966
TOGO	0.01	993	103,622	1,178	111,426	2	226	0	0	991	103,396	1,178	111,426	18,361	20,530
TONGA	0.01	1,283	133,860	1,178	111,426	873	91,106	0	0	410	42,754	1,178	111,426	13,178	14,766
TRINIDAD AND TOBAGO	0.05	8,994	938,720	5,889	557,129	9	958	0	0	8,985	937,762	5,889	557,129	127,769	142,843
TUNISIA	0.03	0	0	3,534	334,277	0	0	7	682	0	0	3,527	333,595	28,512	32,039
TURKEY	0.28	0	0	32,980	3,119,921	0	0	3,767	356,394	0	0	29,213	2,763,527	236,199	265,412
UGANDA	0.01	1,857	193,805	1,178	111,426	2	226	0	0	1,855	193,580	1,178	111,426	26,069	29,102
UKRAINE	1.96	429,048	24,079,960	230,861	21,839,447	0	0	0	0	429,048	24,079,960	230,861	21,839,447	3,924,735	4,584,644
UNITED ARAB EMIRATES	0.22	506,993	4,322,044	25,913	2,451,366	0	0	0	0	506,993	4,322,044	25,913	2,451,366	578,924	1,111,830
UNITED KINGDOM	5.26	0	0	619,554	58,609,944	0	0	619,554	58,609,944	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01	6,366	205,812	1,178	111,426	21	0	0	0	6,345	205,812	1,178	111,426	27,114	34,637
UNITED STATES OF AMERICA	25.00	817,726	85,348,380	2,944,650	278,564,374	5,503	574,378	0	0	812,223	84,774,002	2,944,650	278,564,374	31,054,582	34,811,435
URUGUAY	0.04	7,309	762,856	4,711	445,703	9	915	0	0	7,300	761,941	4,711	445,703	103,217	115,228
VANUATU	0.01	1,782	186,027	1,178	111,426	1	86	0	0	1,781	185,941	1,178	111,426	25,416	28,375
VENEZUELA	0.51	95,724	9,990,998	60,071	5,682,713	0	0	0	0	95,724	9,990,998	60,071	5,682,713	1,339,633	1,495,428
VIET NAM	0.01	0	0	1,178	111,426	0	0	145	13,748	0	0	1,033	97,678	8,349	9,382
YEMEN	0.01	63,868	205,812	1,178	111,426	43	0	0	0	63,825	205,812	1,178	111,426	27,114	81,917
YUGOSLAVIA	0.15	785,013	3,087,174	17,668	1,671,380	85	0	0	0	784,928	3,087,174	17,668	1,671,386	406,715	1,209,311
ZAIRE	0.01	20,521	205,812	1,178	111,426	21	0	0	0	20,500	205,812	1,178	111,426	27,114	48,792
ZAMBIA	0.01	10,570	205,812	1,178	111,426	12	0	0	0	10,558	205,812	1,178	111,426	27,114	38,850

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 30 April 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:11.70) $ Equiv.	TOTAL $ Equiv.
ZIMBABWE	0.01		1,077	112,436	1,178	111,426	4	463	0	0	1,073	111,973	1,178	111,426	19,094	21,345
Sub-Total 1 (165 States)	100.00	86-	63,382	0	0	0	5,656	0	0	0	57,726	0	0	0	0	57,726
		87-	79,562	0	0	0	5,966	0	0	0	73,596	0	0	0	0	73,596
		88-	135,488	0	0	0	10,707	0	0	0	124,781	0	0	0	0	124,781
		89-	340,206	0	0	0	21,294	0	0	0	318,912	0	0	0	0	318,912
		90-	878,716	0	0	0	15,436	0	0	0	863,280	0	0	0	0	863,280
		91-	1,612,193	0	0	0	12,401	0	0	0	1,599,792	0	0	0	0	1,599,792
		92-	1,006,319	105,031,636	0	0	302,804	31,604,582	0	0	703,515	73,427,054	0	0	6,275,805	6,979,320
		93-	2,789,919	291,191,007	0	0	403,978	42,164,424	0	0	2,385,941	249,026,583	0	0	21,284,303	23,670,244
		94-	0	0	11,778,614	1,114,257,501	0	0	3,548,850	335,721,993	0	0	8,229,764	778,535,508	66,541,514	74,771,278
		T-	6,905,785	396,222,643	11,778,614	1,114,257,501	778,242	73,769,006	3,548,850	335,721,993	6,127,543	322,453,637	8,229,764	778,535,508	94,101,622	108,458,929
TOTAL (165 States)	100.00	86-	63,382	0	0	0	5,656	0	0	0	57,726	0	0	0	0	57,726
		87-	79,562	0	0	0	5,966	0	0	0	73,596	0	0	0	0	73,596
		88-	135,488	0	0	0	10,707	0	0	0	124,781	0	0	0	0	124,781
		89-	340,206	0	0	0	21,294	0	0	0	318,912	0	0	0	0	318,912
		90-	878,716	0	0	0	15,436	0	0	0	863,280	0	0	0	0	863,280
		91-	1,612,193	0	0	0	12,401	0	0	0	1,599,792	0	0	0	0	1,599,792
		92-	1,006,319	105,031,636	0	0	302,804	31,604,582	0	0	703,515	73,427,054	0	0	6,275,805	6,979,320
		93-	2,789,919	291,191,007	0	0	403,978	42,164,424	0	0	2,385,941	249,026,583	0	0	21,284,303	23,670,244
		94-	0	0	11,778,614	1,114,257,501	0	0	3,548,850	335,721,993	0	0	8,229,764	778,535,508	66,541,514	74,771,278
		T-	6,905,785	396,222,643	11,778,614	1,114,257,501	778,242	73,769,006	3,548,850	335,721,993	6,127,543	322,453,637	8,229,764	778,535,508	94,101,622	108,458,929

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Annex I

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 30 APRIL 1994

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.17	15,300	14,400	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.60	54,000	50,400	1,336	2,264
ARMENIA	0.14	12,600	0	0	12,600
AUSTRALIA	1.58	142,200	135,000	7,200	0
AUSTRIA	0.79	71,100	66,600	4,500	0
AZERBAIJAN	0.23	20,700	0	0	20,700
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.50	45,000	27,900	726	16,374
BELGIUM	1.11	99,900	94,500	5,400	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.67	150,300	142,200	8,100	0
BULGARIA	0.14	12,600	11,700	338	562
BURKINA FASO	0.01	900	600	21	279
BURUNDI	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
CAMEROON	0.01	900	900	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.81	72,900	68,400	1,672	2,828
COLOMBIA	0.14	12,600	11,700	900	0
COMOROS	0.01	900	0	8	892
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CROATIA	0.14	12,600	0	0	12,600
CUBA	0.10	9,000	8,100	192	708
CYPRUS	0.02	1,800	1,800	0	0
CZECH REPUBLIC	0.44	39,600	37,800	1,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.68	61,200	57,600	3,600	0
DJIBOUTI	0.01	900	0	900	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	64	1,736
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	3	897
EQUATORIAL GUINEA	0.01	900	0	8	892
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.60	54,000	50,400	3,600	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
FRANCE	6.29	566,100	536,400	29,700	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	0	8	892
GEORGIA	0.22	19,800	0	0	19,800
GERMANY	9.37	843,300	798,300	45,000	0
GHANA	0.01	900	900	0	0
GREECE	0.37	33,300	31,500	929	871
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.19	17,100	16,200	466	434
INDIA	0.38	34,200	32,400	1,800	0
INDONESIA	0.17	15,300	14,400	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	72,900	68,400	1,351	3,149
IRAQ	0.14	12,600	10,800	256	1,544
IRELAND	0.19	17,100	16,200	900	0
ISRAEL	0.24	21,600	20,700	900	0
ITALY	4.50	405,000	383,400	11,443	10,157
JAMAICA	0.01	900	900	0	0
JAPAN	13.06	1,175,400	1,112,400	23,241	39,759
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.26	23,400	22,500	900	0
KYRGYZSTAN	0.06	5,400	0	0	5,400

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.25	22,500	21,600	562	338
LITHUANIA	0.16	14,400	13,500	0	900
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.13	11,700	10,800	900	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	21	879
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.92	82,800	78,300	4,500	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.57	141,300	134,100	7,200	0
NEW ZEALAND	0.25	22,500	21,600	900	0
NICARAGUA	0.01	900	0	21	879
NIGER	0.01	900	900	0	0
NIGERIA	0.21	18,900	18,000	409	491

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
NORWAY	0.58	52,200	49,500	2,700	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.49	44,100	42,300	1,800	0
PORTUGAL	0.21	18,900	18,000	384	516
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.72	64,800	61,200	434	3,166
REPUBLIC OF MOLDOVA	0.16	14,400	0	0	14,400
ROMANIA	0.18	16,200	15,300	900	0
RUSSIAN FEDERATION	7.04	633,600	753,300	-119,700	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	8	892
SAUDI ARABIA	1.01	90,900	85,500	2,074	3,326
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SLOVAKIA	0.14	12,600	11,700	900	0
SLOVENIA	0.10	9,000	8,100	0	900
SOMALIA	0.01	900	0	21	879
SPAIN	2.08	187,200	176,400	10,800	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	900	0
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.16	104,400	99,000	5,400	0
SWITZERLAND	1.22	109,800	103,500	6,300	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
TAJIKISTAN	0.05	4,500	0	0	4,500
THAILAND	0.12	10,800	9,900	196	704
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,800	0	0	1,800
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.28	25,200	24,300	900	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.96	176,400	105,300	2,711	68,389
UNITED ARAB EMIRATES	0.22	19,800	18,900	388	512
UNITED KINGDOM	5.26	473,400	448,200	25,200	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.51	45,900	44,100	1,270	530
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.15	13,500	12,600	900	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (165 States)	100.00	9,000,000	8,618,100	118,061	263,839
T O T A L (165 States)	100.00	9,000,000	8,618,100	118,061	263,839

Annex III

CASH FLOW ANALYSIS FOR 1994, AS OF 30 APRIL 1994

General Fund and Working Capital Fund

(In millions of United States dollars) a/

1994	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	16.5	10.4	13.0	19.8	22.2	20.8	16.3	23.1	15.5	4.4	(3.0)	16.4
Revaluation c/	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	16.5	10.4	13.0	19.9	22.2	20.8	16.3	23.1	15.5	4.4	(3.0)	16.4
Contribution income d/												
1990-1991	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992-1993	1.7	0.3	0.2	2.7	0.0	0.2	2.6	0.1	0.1	0.0	7.9	3.1
1994	2.3	8.3	15.5	7.6	7.4	5.1	14.9	0.9	0.3	0.3	19.0	1.1
Budgeted income e/	0.1	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.1	0.0	0.1
Other income f/												
Cost reimbursements	0.0	0.5	0.4	0.8	0.9	0.8	0.9	1.5	0.9	1.5	1.5	1.1
Income CM,GK	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	4.1	9.1	16.7	11.1	8.8	6.2	18.4	2.6	1.3	1.9	28.4	5.4
Budgeted disbursements i/												
Prior biennium	(3.7)	(0.5)	(1.5)	(1.1)	(1.5)	(1.5)	(1.5)	(1.5)	(1.4)	0.0	0.0	0.0
Current biennium	(6.5)	(6.0)	(6.1)	(6.3)	(7.8)	(8.2)	(8.2)	(8.2)	(10.0)	(8.0)	(8.0)	(8.9)
Other disbursements j/												
Cost reimbursements	0.0	0.0	(2.0)	(1.0)	(0.9)	(1.0)	(0.9)	(0.5)	(1.0)	(1.3)	(1.0)	(1.2)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(10.2)	(6.5)	(9.9)	(8.8)	(10.2)	(10.7)	(11.6)	(10.2)	(12.4)	(9.3)	(9.0)	(10.1)
Closing cash k/	10.4	13.0	19.8	22.2	20.8	16.3	23.1	15.5	4.4	(3.0)	16.4	11.7
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net closing cash m/	10.4	13.0	19.8	22.2	20.8	16.3	23.1	15.5	4.4	(3.0)	16.4	10.7
Unliquidated obligations at 31/12/94 (anticipated)												(9.6)
Surplus/(deficit) at 31/12/94												1.1

Notes for annex III, cash flow analysis

a/ Based on exchange rate of US$1 = AS11.70 for the period May to December 1994.

b/ Opening cash - Shows actual cash avaliable for May 1994 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end of 1994.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM and GK.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM and GK disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasability Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations International Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital
XP	Account code: regular programme for technical cooperation

Annex IV

REVISED APPROPRIATIONS FOR 1994-1995 BY MAJOR PROGRAMME
In thousands of US dollars at US$1 = AS12.90)

Table I. Comparison by major programme

Major programme	Budget estimates 1994-1995 (GC.5/14/Rev.1) (a)			Redeployments a/ (b)			Revised budget 1994-1995 (c)=(a)+(b)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100 - Policy-making Organs	2,231.7	-	2,231.7	-	-	-	2,231.7	-	2,231.7
200 - General Management	10,944.0	-	10,944.0	322.6	-	322.6	11,266.6	-	11,266.6
300 - Country Strategy and Programme Development	19,800.1	-	19,800.1	738.6	-	738.6	20,538.7	-	20,538.7
400 - Mobilization and Management of Financial Resources	7,253.4	-	7,253.4	-	-	-	7,253.4	-	7,253.4
500 - Information and Research	14,675.5	-	14,675.5	(455.9)	-	(455.9)	14,219.6	-	14,219.6
600 - Human Resource, Enterprise and Private Sector Development	11,545.7	-	11,545.7	(29.1)	-	(29.1)	11,516.6	-	11,516.6
700 - Industrial Sectors and Environment	21,804.0	-	21,804.0	(107.7)	-	(107.7)	21,696.3	-	21,696.3
800 - Investment and Technology Promotion	17,590.2	-	17,590.2	(731.3)	-	(731.3)	16,858.9	-	16,858.9
900 - Common Programmes	17,178.0	-	17,178.0	-	-	-	17,178.0	-	17,178.0
1000 - Operational Support	6,461.4	249.0	6,212.4	323.2	-	323.2	6,784.6	249.0	6,535.6
1100 - Joint and Common Services	64,584.4	28,743.6	35,840.8	-	-	-	64,584.4	28,743.6	35,840.8
1200 - Administration	35,251.8	2,422.0	32,829.8	(60.4)	-	(60.4)	35,191.4	2,422.0	32,769.4
	229,320.2	31,414.6	197,905.6	0.0	0.0	0.0	229,320.2	31,414.6	197,905.6

a/ Details of net redeployments are shown in table 2 of the present annex.

Table 2. Net resource redeployments*

	Major programme	Redeployment ($000)	Percentage change in resources	Percentage of total budget	Increase/(decrease) Professional posts	General Service posts	Non-staff in US$
200	General Management	322.6	2.9	0.1	1	1	-
300	Country Strategy and Programme Development	738.6	3.7	0.4	2	3	51,000 printing
500	Information and Research	(455.9)	(3.1)	(0.2)	(1)	(2)	(51,000 printing)
600	Human Resource, Enterprise and Private Sector Development	(29.1)	(0.2)	-	-	-	-
700	Industrial Sectors and Environment	(107.7)	(0.5)	(0.1)	(1)	1	-
800	Investment and Technology Promotion	(731.3)	(4.1)	(0.4)	(3)	-	-
1000	Operational Support	323.2	5.0	0.2	2	(2)	20,500 travel
1200	Administration	(60.4)	(0.2)	-	-	(1)	(20,500 travel)

* Adjustments made in the allocations in the light of the revised staffing requirements for various divisions.

Annex V

REVISED PROGRAMME AND BUDGET NOMENCLATURE - 1994-1995

Programme structure	Changes to programme structure in GC.5/14/Rev.1
MAJOR PROGRAMME 100: POLICY-MAKING ORGANS	
Programme 110: General Conference	
Programme 120: Industrial Development Board	
Programme 130: Programme and Budget Committee	
MAJOR PROGRAMME 200: GENERAL MANAGEMENT	
Programme 210: Office of the Director-General	Executive Direction and Management
Subprogrammes:	
211 Executive Direction and Management 212 Management Coordination and Monitoring 213 Internal Audit 214 Legal Service	Office of the Director-General
Programme 220: Strategic Planning Office	Subprogramme 215
Programme 230: External Relations	Programme 220
Subprogrammes:	
231 External Liaison and Protocol 232 UNIDO Office at New York 233 UNIDO Office at Geneva 234 Secretariat of Policy-Making Organs 235 Office of the Director	Subprogramme 221 Subprogramme 222 Subprogramme 223 Subprogramme 224 Subprogramme 225
MAJOR PROGRAMME 300: COUNTRY STRATEGY AND PROGRAMME DEVELOPMENT	
Programme 310: Office of the Managing Director	Direction and Management
Subprogrammes:	
311 Direction and Management 312 Quality Assurance 313 Integration of Women in Industrial Development 314 Least Developed Countries	Office of the Director
Programme 320: Africa Programme, including the Industrial Development Decade for Africa	
Programme 330: Arab Countries Programme	
Programme 340: Asia and the Pacific Programme	
Programme 350: Europe Programme	
Programme 360: Latin America and the Caribbean Programme	
Programme 370: Programme Support and Monitoring	Global and Interregional Programmes and Project Monitoring
Subprogrammes:	
371 Central Programme Monitoring 372 Global and Interregional Programmes 373 Industrial Development Reviews	New subprogramme New subprogramme New subprogramme
Programme 380: Field Offices	
MAJOR PROGRAMME 400: MOBILIZATION AND MANAGEMENT OF FINANCIAL RESOURCES	
Programme 410: Office of the Managing Director	Direction and Management

Programme structure	Changes to programme structure in GC.5/14/Rev.1
Programme 420: Programme and Project Funding	
Subprogrammes:	
421 United Nations System Funds	
422 Government Funds	
423 Development Finance Institutions	
424 Industrial Sector Funds	
Programme 430: Evaluation	
Programme 440: Programme and Project Review Committee Secretariat	
MAJOR PROGRAMME 500: INFORMATION AND RESEARCH	
Programme 510: Office of the Managing Director	
Programme 520: Industrial Information	
Programme 530: Industrial Statistics	
Programme 540: Studies and Research	
Programme 550: Public Information and Publications	
Subprogrammes:	
551 Public Information	
552 Publications and Information Products	
MAJOR PROGRAMME 600: HUMAN RESOURCE, ENTERPRISE AND PRIVATE SECTOR DEVELOPMENT	
Programme 610: Office of the Managing Director	Direction and Management
Programme 620: Human Resource Development	
Programme 630: Enterprise Development and Restructuring	
Programme 640: Small and Medium Enterprises	
Programme 650: Institutional Support and Private Sector Development	
MAJOR PROGRAMME 700: INDUSTRIAL SECTORS AND ENVIRONMENT	**INDUSTRIAL SUBSECTOR DEVELOPMENT AND ENVIRONMENT**
Programme 710: Office of the Managing Director	Direction and Management
Programme 720: Agro-based Industries	
Programme 730: Chemical Industries	
Programme 740: Engineering and Metallurgical industries	Metallurgical and Engineering Industries
Programme 750: Environment and Energy	
MAJOR PROGRAMME 800: INVESTMENT AND TECHNOLOGY PROMOTION	
Programme 810: Office of the Managing Director	Direction and Management
Programme 820: Investment Service	Investment Promotion and Feasibility Studies
Subprogrammes:	
821 Investment Promotion Programme	New subprogramme
822 Investment Promotion Network	New subprogramme
823 Feasibility Studies	New subprogramme
824 Office of the Director	New subprogramme

Programme structure	Changes to programme structure in GC.5/14/Rev.1
Programme 830: Technology Service	Technology Management, Promotion and Acquisition
Subprogramme:	
831 Technology Promotion	New subprogramme
832 Technology Acquisition	New subprogramme
833 Office of the Director	New subprogramme
Programme 840: Industrial Cooperation and Consultations Consultations, including ECDC/TCDC	International Industrial Cooperation and Consultations, including ECDC/TCDC
MAJOR PROGRAMME 900: COMMON PROGRAMMES	
Programme 910: Regular Programme of Technical Cooperation	
Programme 920: Industrial Development Decade for Africa	
MAJOR PROGRAMME 1000: OPERATIONAL SUPPORT	**OPERATIONAL SUPPORT SERVICES**
Programme 1010: Office of the Managing Director	Direction and Management
Programme 1020: Project Personnel and Fellowships	Project Personnel Recruitment and Related Services
Programme 1030: Purchase and Contracts	
Programme 1040: Interregional Advisers	
MAJOR PROGRAMME 1100: JOINT AND COMMON SERVICES	
Programme 1110: Buildings Management Services	
Programme 1120: Languages and Documentation	
Subprogrammes:	
1121 Translation	
1122 Editorial Control and Publications	
1123 Documents Control	
1124 Office of the Director	
Programme 1130: Other services provided to UNIDO	
MAJOR PROGRAMME 1200: ADMINISTRATION	
Programme 1210: Office of the Managing Director	Direction and Management
Programme 1220: Financial Services	
Subprogrammes:	
1221 Budget	
1222 Financial Management of Technical Cooperation	
1223 Accounts and Payments	
1224 Treasury	
1225 Office of the Director	
Programme 1230: Personnel Services	
Subprogrammes:	
1231 Recruitment	
1232 Personnel Administration and Social Security	
1233 Staff Development and Training	
1234 Office of the Director	
Programme 1240: General Services	
Subprogrammes:	
1241 Logistical Support Services	
1242 Management Information Services	
1243 Office of the Director	
MAJOR PROGRAMME 1300: MISCELLANEOUS INCOME	